

LAVERSTOCK & FORD PARISH COUNCIL

Report PC26.022 Finance Report January 2026 (for February 2026 meeting)

Subject: Report on Monthly Accounts for January 2026 & Approval of Payments
Date: 13th February 2026
Author: Andrew Prince, RFO

1. Report Summary.

- 1.1 This report presents a summary of the Council's finances up to 31st January 2026. It also lists payments that require the approval of the Council. Monthly finance checks and bank reconciliation are being carried out by Cllr Schneider.

2. Summary of Income & Expenditure

- 2.1 The Summary Report for Revenue Income & Expenditure for the period 1st April 2025 to 31st January 2026, is attached at Annex 1. Total receipts £454,602.96 ex vat. Total Revenue payments £322,405.93.
- 2.2 This is a simplified Summary Report that compares Revenue income and expenditure to the Budget for the 2025-2026 financial year. It does not include payments from Reserves. After 10 months of expenditure there is 25.1% of the budget remaining. Income includes all of the Precept.

3. Bank Reconciliation.

- 3.1 A Bank Reconciliation at the end of January will be carried out by Cllr Schneider.
- 3.2 The reconciliation is presented at Annex 2 to this report. Total funds held on 31st January were £1,880,673.18.

4. Debit Card, Direct Debit & Standing Order Payments in January 2026.

- 4.1 Annex 3 to this report list the debit card, direct debit & standing order payments made in January 2026.
- 4.2 Total payments of **£775.83** require the retrospective authorisation of the Council.

5. BACS Payments in February 2026.

- 5.1 Annex 4 to this report list the BACS payments, including salaries, that are scheduled for payment in February 2026.
- 5.2 A total of **£37,895.96** requires the authorisation of the Council. This includes £3,309 from Earmarked Reserves, mostly for play area maintenance. Back invoicing from Wiltshire Council of £4,185 of Highways Contributions means that the revenue budget for Highways is overspent by £777.

6. Treasury Deposits.

- 6.1 £1,868,732.44 was held on deposit on 31st January 2026.
- 6.2 **Lloyds.** £272,744.29 is invested in a 95-Day Notice account that yielded £603.81 interest at 2.63%.
- 6.3 **CCLA.** £1,595,988.15 was invested in the Public Sector Deposit Fund and earned a dividend of £5,261.87 in January. The dividends were re-invested. The current yield is 3.80%. £30,000 was withdrawn from the PSDF account on 9 February to meet payments.
- 6.4 Total interest and dividends earned in January 2026 were £5,932.66. The total for 10 months is £57,272.16 against a budget of £54,167.

7. Reserves.

- 7.1 Earmarked Reserves held on 17th February 2026, after all payments have been made, will be £1,673,325.61.
- 7.2 Earmarked Reserves are allocated as follows.
 - i. Capital Asset Replacement Reserve, funded from precept, £265,412.82.
 - ii. Community Infrastructure Levy Reserve, £63,638.96
 - iii. Earmarked Maintenance Reserves, funded by developers £1,125,325.72.
 - iv. Play area improvement and Youth and Adult Recreation £132,112.67.
 - v. HP Pavilion Parish Office Project Reserve. £75,476.87.
 - vi. Miscellaneous including Grant Reserve, HP Dilapidations, Youth grant, CEV. £11,358.57.

8. Recommendation.

- 8.1 That the Council adopts the monthly accounts as a true record of the Council's finances.
- 8.2 That the Council authorises the debit card, direct debit and standing order payments of **£775.83** and the BACS payments of **£37,895.96**.
- 8.3 That the Council notes the report on Treasury Deposits and Reserves.

Cost Centre Group - Revenue Expenditure & Income (Between 01/04/2025 and 31/01/2026)

Administration

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
9	Salaries				211,000.00	172,168.52	38,831.48	38,831.48 (18%)
10	Mileage				2,850.00	1,431.82	1,418.18	1,418.18 (49%)
11	Office Sundries & Expenses				5,500.00	5,071.15	428.85	428.85 (7%)
12	Equipment & IT				1,000.00	1,000.00		(0%)
13	Professional Fees				10,000.00	8,059.75	1,940.25	1,940.25 (19%)
14	Subscriptions				2,200.00	2,215.05	-15.05	-15.05 (-0%)
15	Insurance				6,900.00	6,713.75	186.25	186.25 (2%)
16	Grants				10,000.00	6,473.93	3,526.07	3,526.07 (35%)
17	Newsletter				8,000.00	6,886.00	1,114.00	1,114.00 (13%)
19	Training				1,500.00	1,330.00	170.00	170.00 (11%)
20	Cllr Expenses & Chair Allowance				500.00	304.03	195.97	195.97 (39%)
21	Business Support				5,750.00	5,619.66	130.34	130.34 (2%)
66	Community Engagement				1,000.00	398.34	601.66	601.66 (60%)
67	Youth Support				10,000.00	6,011.50	3,988.50	3,988.50 (39%)
68	Community Facility Support				29,000.00	14,004.38	14,995.62	14,995.62 (51%)
89	Elections				3,000.00	1,420.00	1,580.00	1,580.00 (52%)
90	PWLB Loan				5,000.00		5,000.00	5,000.00 (100%)
SUB TOTAL					313,200.00	239,107.88	74,092.12	74,092.12 (23%)

Environment

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
23	Bins & Litter				13,600.00	10,633.18	2,966.82	2,966.82 (21%)
24	Public Open Space Maintenance				40,000.00	33,248.53	6,751.47	6,751.47 (16%)
25	Trees				20,000.00	10,327.00	9,673.00	9,673.00 (48%)
26	Infrastructure				1,500.00		1,500.00	1,500.00 (100%)
27	Play Parks Maintenance & Inspe				9,500.00	5,527.21	3,972.79	3,972.79 (41%)
28	Highways & SIDs				5,000.00	1,592.27	3,407.73	3,407.73 (68%)
29	Salisbury City Cemetery				5,200.00	5,122.00	78.00	78.00 (1%)
32	Miscellaneous					54.09	-54.09	-54.09 (N/A)
SUB TOTAL					94,800.00	66,504.28	28,295.72	28,295.72 (29%)

Income

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	370,951.00	370,951.00					(0%)
2	Lease and Site Rental	5,790.00	4,357.98	-1,432.02				-1,432.02 (-24%)
3	Newsletter Advertising	5,000.00	4,487.50	-512.50				-512.50 (-10%)
4	CIL							(N/A)
5	S106							(N/A)
6	Interest	15,000.00	12,325.23	-2,674.77				-2,674.77 (-17%)
7	Dividends	50,000.00	44,946.93	-5,053.07				-5,053.07 (-10%)
8	Grants & Misc.		14,240.53	14,240.53				14,240.53 (N/A)
59	VAT Refund							(N/A)
60	Insurance Rent		3,293.79	3,293.79				3,293.79 (N/A)

Summary of Receipts and Payments

Cost Centre Group - Revenue Expenditure & Income (Between 01/04/2025 and 31/01/2026)

SUB TOTAL	446,741.00	454,602.96	7,861.96				7,861.96 (1%)
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Summary

NET TOTAL	446,741.00	454,602.96	7,861.96	408,000.00	305,612.16	102,387.84	110,249.80
V.A.T.		34,622.75			16,793.77		
GROSS TOTAL		489,225.71			322,405.93		

Annex 2

Laverstock & Ford Parish Council

9 February 2026 (2025-2026)

Prepared by: _____ Date: _____
Name and Role (Clerk/RFO etc)

Approved by: _____ Date: _____
Name and Role (RFO/Chair of Finance etc)

A	Bank Reconciliation at 31/01/2026		
	Cash in Hand 01/04/2025		1,788,849.02
	ADD Receipts 01/04/2025 - 31/01/2026		489,225.71
	SUBTRACT Payments 01/04/2025 - 31/01/2026		2,278,074.73
			397,401.55
	Cash in Hand 31/01/2026 (per Cash Book)		1,880,673.18
B	Cash in hand per Bank Statements		
	Petty Cash 01/08/2022	0.00	
	Trustee 31/01/2026	11,940.74	
	Lloyds 32-Day Deposit 31/05/2025	0.00	
	Lloyds 32-Day Term (1) 31/05/2025	0.00	
	CCLA PSDF 31/01/2026	1,595,988.15	
	Lloyds 95-day Deposit 31/01/2026	272,744.29	
	Lloyds 273-Day Fixed Term 01/04/2025	0.00	
	Lloyds 32-day Term (2) 01/04/2025	0.00	
	Lloyds 95-day Term 31/10/2025	0.00	
			1,880,673.18
	Less unrepresented payments		
			1,880,673.18
	Plus unrepresented receipts		
	Adjusted Bank Balance		1,880,673.18
	A = B Checks out OK		

Annex 3

4 February 2026 (2025-2026)

Laverstock & Ford Parish Council
PAYMENTS (AWAITING AUTHORISATION) LIST

Voucher Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
315	Office Sundries & Expenses	06/01/2026	Trustee	CD 1270	Stationery	Amazon EU S.a.r.l. UK	Z	95.98		95.98
316	Business Support	09/01/2026	Trustee	EMI0372326	IT Support	Hive Communications Ltd	S	250.95	50.19	301.14
317	Office Sundries & Expenses	09/01/2026	Trustee	CD 3417	Operations Sundries	Screwfix Direct Ltd	S	5.82	1.17	6.99
335	Office Sundries & Expenses	13/01/2026	Trustee	CD 3417	Office Sundries	Timpson Ltd	Z	9.00		9.00
336	Professional Fees	14/01/2026	Trustee	WKJ52	Payroll	Sandra Silk Bookkeeping & S	S	50.75	10.15	60.90
337	Office Sundries & Expenses	15/01/2026	Trustee	GP01335703-0000	Office Sundries	BT Business	S	47.96	9.59	57.55
338	Office Sundries & Expenses	16/01/2026	Trustee	CD 2622	Operations Sundries	J M Worthington & Co Ltd	S	95.71	19.14	114.85
339	Cllr Expenses & Chair Allowanc	21/01/2026	Trustee	CD 1270	Expenses	All The Sevens Limited	S	13.20	2.64	15.84
340	Community Emergency Volunte	23/01/2026	Trustee	CD 3417	Community Emergency Volunte	Screwfix Direct Ltd	S	27.98	5.60	33.58
341	Office Sundries & Expenses	26/01/2026	Trustee	SO	Rent	Hampton Park Pavilion	Z	80.00		80.00
Total								677.35	98.48	775.83

Prepared by:

Name and Role

Date:

Approved by:

Name and Role

Date:

Approved by:

Name and Role

Date:

Laverstock & Ford Parish Council

DRAFTPAYMENTS LIST 346 TO 373

Voucher	Cheque	Name	Description	Amount
346	260201	Staff	Salary	2,968.47
347	260202	Staff	Salary & Expenses	1,106.75
348	260203	Staff	Salary & Expenses	1,789.15
349	260204	Staff	Salary & Expenses	1,235.07
350	260205	Staff	Salary	1,884.13
351	260206	Staff	Salary & Expenses	1,495.48
352	260207	HMRC	PAYE & NI	4,345.42
353	260208	Wiltshire Pension Fund	Pensions	2,899.01
354	260209	Hurdcott Landscapes Ltd	Public Open Space Maintenance	3,239.30
355	260209	Hurdcott Landscapes Ltd	Asset Replacement	309.60
356	260210	Idverde Ltd	Bin Emptying	1,279.20
357	260211	Alvian Ltd	Play Parks Maintenance & Inspection	234.00
358	260211	Alvian Ltd	Play Parks Maintenance & Inspection	1,260.00
359	260211	Alvian Ltd	Play Parks Maintenance & Inspection	927.60
360	260211	Alvian Ltd	Play Parks Maintenance & Inspection	894.00
361	260211	Alvian Ltd	Play Parks Maintenance & Inspection	442.80
362	260211	Alvian Ltd	Play Parks Maintenance & Inspection	190.80
363	260212	The Play Inspection Company Ltd	Play Parks Maintenance & Inspection	624.00
364	260212	The Play Inspection Company Ltd	Play Parks Maintenance & Inspection	660.00
365	260213	Ockenden Tree Services Ltd	Tree work	2,382.00
366	260213	Ockenden Tree Services Ltd	Tree work	2,820.00
367	260214	Wiltshire Council	Office Sundries	39.00
368	260214	Wiltshire Council	Highways Contribution	4,185.00
369	260215	Signs in Motion Ltd	Play Parks Maintenance & Inspection	228.00
370	260216	Old Sarum Community Centre CIO	Hall hire	46.00
371	260217	All The Sevens Limited	Expenses	15.18
372	260218	CPRE Wiltshire	Membership Fee	36.00
373	260219	Firefly Graphics	Newsletter Editing	360.00
TOTAL				37,895.96